

# 01 Administrative–At A Glance

<b>Mission</b>	These accounts provide Metro's share of employee benefits for certain central benefits, retired employees, and employees, administrative accounts within the government, contributions to not-for-profit organizations, contracts with other organizations, subsidies, and contingencies.		
<b>Budget Summary</b>	<p><b>Expenditures and Transfers:</b></p> <p>GSD General Fund \$131,574,571</p> <p>USD General Fund 23,280,432</p> <p><b>Total Expenditures</b> <b>154,855,003</b></p> <p><b>Revenues and Transfers:*</b></p> <p>Charges, Commissions, &amp; Fees \$0</p> <p>Other Governments 0</p> <p>Other Program Revenue 0</p> <p><b>Total Program Revenue</b> \$0</p> <p>Non-program Revenue 0</p> <p>Transfers 0</p> <p><b>Total Revenues</b> <b>\$0</b></p>	<p><b>2001-02</b></p> <p><b>2002-03</b></p> <p><b>2003-04</b></p>	<p><b>2001-02</b></p> <p><b>2002-03</b></p> <p><b>2003-04</b></p>
<b>Positions</b>	Total Budgeted Positions	0	0
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These accounts are administered by the Department of Finance, and have no separate organization chart.

**\* Important Note About the Budget:** This Administrative department is made up of a group of various-purpose accounts that do not fall into other agencies' budgets. Revenues in this department include all general fund revenues not associated with other agencies, and are not directly related to the budgeted expenditures in this department. Because of that, the financial schedules presented later in this section list individual business units' expenditure information rather than a summary of revenues and expenditures.



# 01 Administrative–At A Glance

## Budget Highlights FY 2003

For budget changes, see the financial schedule.

### Overview

Accounts are grouped into functional area, as presented in the budget ordinance. Each account's title, 8-digit business unit number, legal basis, & description follows.

#### INTERNAL SUPPORT:

- **Information Technology Savings** (01101408 & 01191408) Anticipated cross-departmental Information Technology savings due to consolidating desk top, server operations and departmental help desk activities.
- **Budget Adjustment Savings** (01101409 & 01191409) Anticipated cross-departmental savings due to expected GSD General Fund departments under-spending their budgets. These savings will be realized by transferring budgeted monies from those departments to this account during the fiscal year.
- **Jury Commission** (01101111, TCA § 22-2-201) maintains the jury book and box, keeps a list of qualified jurors for periods of two years, and assists with ensuring that jurors are selected in accordance with the law.
- **Bonding Firm Investigation** (01101116, TCA § 40-11-305) pays for attorneys hired by the Criminal Court to investigate bonding companies' records to ensure that collateral is adequate to cover bonds written.
- **Insurance & Reserve** (01101301 & 01191301, Resolution R82-1327) protects Metro property against damage, loss and claims. This account pays insurance premiums for Metro vehicles, buildings and equipment, boiler and elevator inspections, and for protection against liability claims.
- **Surety Bonds** (01101302, TCA § 8-19-101) pays premiums to insurance companies to bond local officials and persons who routinely handle public funds, to insure Metro against misuse, theft, and fraud.
- **Corporate Dues and Contributions to Governmental Associations** (01101303, Metro Charter § 18.11(c)) pays dues for Metro memberships in intergovernmental organizations.
- **Judgments and Losses** (01101308 & 01191308, Metro Code § 2.40.100) pays on Metro's behalf for judgments and losses that arise in the course of litigation and pays related costs and expenses such as for court reporters, court costs, tax costs, etc. The appropriations from the GSD and USD are transferred to Fund 50267 Self Insured Judgment & Losses Claim Fund.
- **Pay Plan Improvements** (01101315 & 01191315) budgets a small contingency of pay plan money. Pay plan improvements for active employees in the two general funds' departments are included in their departments' budgets. The FY 2004 calculations for those departments included a 3% plan adjustment

and increments, and is based on employees on board in December, budgeted exception pay (such as overtime), seasonal/pool/temporary employees' pay, and related fringe benefits. In FY 2002, this account also included funds for the conversion of weekly payrolls to a semi-monthly schedule.

- **Subsidy for the Metro Postal Service** (01101407) provided salaries for the postal workers in order to keep departmental charges lower. Beginning in FY 2003, those costs are built into the rate structure that the Service charges other departments.
- **Post Audits** (01101412, Metro Charter §6.15) pays for an annual independent financial audit conducted by one or more certified public accounting firms, and for performance audits. Audits are conducted in accordance with federal and state law.
- **Transfer to Advance Planning & Research Fund** (01101416, Metro Charter § 6.14) provides the mandated \$50,000 transfer to the APR fund.
- **Subsidy for Metropolitan Information Systems** (01101421 & 01191421) paid for data processing services for all departments in the GSD and USD general funds respectively. These funds are now budgeted as charges in departmental budgets.
- **Charter Revision Commission** (01101125) paid administrative expenses for the ongoing Charter Revision Commission. In recent years, these expenses were covered by the Department of Law.
- **Metro Center Rent** (01101127) pays rent for space for the courts and court clerks in Metro Center during the Courthouse renovation.
- **Transfer for 4% Fund** (01101499, Metro Charter) transfers 4% of original revenues in the GSD General Fund to the separate General Fund Reserve Fund for equipment purchases or building repairs for any department funded by the GSD General Fund.

#### EMPLOYEE BENEFITS:

- **Police and Fire Pension Match** (01191102, Metro Charter § 13.09) provides Metro's guaranteed contributions from the USD General Fund to closed police and fire pension plans.
- **Civil Service Retirement Match** (01191103, Metro Charter § 13.09) provides Metro's guaranteed contribution from the USD General Fund to the closed City of Nashville Employees' Retirement plan.
- **Davidson County Retirement Match** (01101104, Metro Charter § 13.09) provides Metro's contribution from the GSD to the old Davidson County civil service pension plan.
- **Teacher Pensions Match** (01191106, Metro Charter § 9.06) provides Metro's contribution from the USD General Fund to the old city teacher's pension plan.
- **Davidson County Teacher's Retirement Match** (01101107, Metro Charter §9.06) provides Metro's guaranteed contribution to the closed county teacher's pension plan. The Board of Education makes a separate guaranteed contribution from its Schools Special Revenue Fund to that plan.

# 01 Administrative–At A Glance

- **Group Health Insurance Match** (01101109 & 01191109, Metro Code §3.16.020, 3.16.040, & 3.24.010) provides Metro's share of pensioners' medical and dental insurance premiums. For active employees, these costs are budgeted in their departments' budgets.
- **Death Benefit Payments** (01101110, Metro Code § 3.28.080) transfers money to a fund that provides a supplementary benefit for deaths in the line of duty.
- **Direct Pension Payments** (01191111, Private Acts of 1959 chapter 117 & Metro Charter Sec. 20.01) provides direct pension payments from the USD General Fund to members and qualified surviving spouses of the old Nashville City Council.
- **Pensioners In-Line-Of-Duty Medical Expense** (01101113 & 01191112, Metro Charter § 13.12) provides medical payments for those pensioners who were disabled by in-line-of-duty injuries. The total cost is budgeted through the GSD General Fund; the share for USD employees is borne by a transfer from the USD to the GSD.
- **Unemployment Compensation** (01101114, TCA § 50-7-401) reimburses the state for unemployment payments to eligible former Metro employees.
- **Group Life Insurance Match** (01101115 & 01191115, Metro Code § 3.16.040) provides payment of life insurance premiums for pensioners. Life insurance for active employees is budgeted in departments' budgets; those benefits are double the employee's salary, to a maximum benefit \$50,000. Metro pays 100% of premiums.
- **Employees In-Line-Of-Duty Medical Expense** (01101120 & 01191113, Metro Charter § 13.12) provides medical payments for employees injured on-the-job for services that cannot be provided by General Hospital. The total cost is budgeted through the GSD General Fund; the share for USD employees is borne by a transfer from the USD to the GSD.
- **Benefit Adjustments** (01101140 & 01191140) provides funds for adjustments to the departmental fringe benefit accounts based on projected changes in medical, life, dental, and/or pension rates. For FY 2004, medical and dental rates are projected to increase 10.5%, and the pension rate will rise 40%, from 6.611% of salaries to 9.265% of salaries
- **ADM Fringe Benefits** (01101395) pays fringe benefits for Family Medical Leave Act (FMLA) employees and direct pay pensioners.

## CONTINGENCY:

- **Contingency for Subrogation** (01101224 & 01191299) permits deposit of recoveries and repayment to affected GSD and USD departments for unbudgeted casualty repairs and replacements. The expenditure account is offset by a matching revenue account.
- **Contingency for Local Matching Funds – Federal Programs** (01101298) provides funds for required dollar matches as the government receives mid-year grants and other reimbursable programs. Those funds are transferred from this account to the accounts of departments receiving those new grants.

- **Contingency for Federal, State, and Other Reimbursable Program Funds** (01101299 & 01191299) handles the non-local funding component of new grants. The expenditure budget is offset by estimated grant revenue in the same business unit. As departments receive previously-unbudgeted grants or reimbursements in the general fund during the fiscal year, their budget is increased either:
  - By a Council resolution that appropriates the previously-unestimated revenues or fund balance, or
  - By use of these contingency accounts (the local match portion coming from the department's existing budget or from local match funds, and the grantor share coming from this account).

Previously-unbudgeted grants may be added to grant special revenue funds upon proper approval without using this account.

- **Contingency Account** (01101309 & 01191309, Metro Charter § 6.11) provides a reserve of funds for unexpected costs incurred by departments funded through the GSD or USD General Funds.
- **Contingency Mental Health Payments to State from Juvenile Court** (01101234) provided funds to reimburse the State of Tennessee for overpayments to the Juvenile Court.
- **Contingency Managing for Results** (01101235) provides funds for implementing the new "Results Matters" performance management initiative.
- **Contingency North Nashville Precinct** (01101236) sets aside money for the start-up costs for opening the North Nashville police precinct, scheduled for completion in calendar year 2003.
- **Contingency COPS in Schools** (01101220) will provide funds for 10 school resource officers in Metro schools in the event that a grant application for this purpose is not accepted by the federal Department of Justice.
- **Contingency for New Courts** (01101310) is a GSD general fund contingency account from which to appropriate funds to departments that will be impacted in FY04 by the establishment by the state legislature of new Criminal and/or Chancery Courts.
- **Contingency for Emergency Management** (01101311) provided local funding for new emergency management (E-911) operations, to be set up as a new department or distributed to existing departments during the fiscal year.
- **Contingency District Energy System (DES)** (01101218) is a contingency to provide working capital for the DES.
- **Contingency Judicial Commissioners** (01101319) is a contingency for addressing needs of the new booking process. Moved from General Sessions Court FY 2003 budget
- **Contingency FASTTrack Grant** (01101320) is a contingency to continue funding of the Byrne FASTtrack program if funding is not provided by the State. FASTtrack helps the Police Department to expedite case prosecutions and minimize jail time.

# 01 Administrative–At A Glance

- **Contingency Probation Officer Grant** (01101321) is a contingency to continue funding of this Juvenile Court grant if funding is not provided by the State.
- **Contingency Natural Gas Franchise Renewal** (01101322) is a contingency for legal fees associated with renewing and renegotiating a natural gas distribution and delivery franchise within Nashville, to be offset by franchise payment revenue.
- **Contingency Regional Transportation Authority (RTA) membership Dues** (01101323) is a contingency to provide funding to the RTA if the General Assembly imposes RTA dues, which are not included in the RTA subsidy 01101117.
- **Contingency for Utility Increases** (01101566) sets aside funds to cover possible increases in electricity and natural gas rates.
- **Contingency Metro Daycare** (01101567) provides funds to study the feasibility of employer-provided day care for Metro employees.

## REGULATION, INSPECTION, & ECONOMIC DEVELOPMENT:

- **Subsidy to the Regional Transit Authority** (01101117) provides local matching funds for transportation services for the Job Access and Reverse Commute project, and to match with other cities to continue the Murfreesboro to Nashville "Relax and Ride" shuttle. Possible RTA dues are budgeted in contingency account 01101323.
- **Economic Job Development Incentive** (01101118) provides funds to make economic and community development incentive grants to the Industrial Development Board. These grants are to encourage the location of Fortune 500 companies and creation of new jobs within Davidson County.
- **Nashville Career Advancement Center (NCAC)** (01101213) provides local funds to offset projected administrative cost deficit and to also support the continuation of a Summer Youth at Work Program.
- **Subsidy to Gaylord Entertainment Center** (01101221) provides supplemental funds to Powers Management for the operation of the Nashville Arena. Powers Management has subcontracted with Leisure Management International (LMI) for the operation of the Arena.
- **Coliseum Capital Maintenance Fund Transfer or Stadium Maintenance** (01101222) provides contractually-mandated funds for maintenance of the Coliseum football stadium.
- **Transfer to GSD Debt Service** (01101225, Stadium Funding Package) transfers \$3.2 million of Hotel Motel Tax from the GSD General Fund to the GSD Debt Service Fund for the Coliseum stadium.
- **Subsidy Farmers' Market** (01101233) covers the annual lease payment and a small portion of expenditures for the Farmers' Market.
- **High Speed Rail Corridor** (01101237) provided initial exploratory funds for a high-speed rail corridor between Nashville, Chattanooga, and Kentucky, contingent on state and local matching funds from other governments.
- **Supplement to Metropolitan Transit Authority (MTA)** (01101304, Metro Charter § 11.401) provides local supplementary funds to the Metropolitan Transit Authority for its various programs.
- **Greer Stadium Maintenance** (01101424) provides funding to assist in maintaining Greer Stadium, contingent on the Nashville Sounds baseball teams payment of rent to Metro.
- **Property Tax Increment Refund or Tax Increment Payment - MDHA** (01101499 & 01191499, State Law Title 13, Chapter 20) provides tax incentive payments for loans incurred by the Metropolitan Development & Housing Authority (MDHA) for authorized redevelopment activities. MDHA promotes private investment in designated development districts. Similar payments are budgeted in all six budgetary funds (GSD & USD General funds, the General Purpose School Fund, and the three related Debt Service funds).
- **Public Utility Tax Increment Refund or Airline PU Tax Rebate - MNAA** (01101499 & 01191499, Contractual Agreement) provides for funds to repay the Metro Nashville Airport Authority for a portion of their property taxes based on a contractual agreement between it and the Metropolitan Government. These funds are used for airport noise mitigation. Similar payments are budgeted in all six budgetary funds (GSD & USD General funds, the General Purpose School Fund, and the three related Debt Service funds).
- **Contribution to Partnership 2010** (01101506) provides funds to the Nashville Chamber of Commerce for its Partnership 2010 program, which promotes the relocation of companies to Nashville and expansion of existing companies.
- **National League of Cities** (01101238) provided Metro support of the NLC conference scheduled to be held in Nashville in FY 2004.
- **Contribution to Sports Council** (01101508) provides funds for the Chamber of Commerce council that explores and promotes professional sports in Nashville.
- **Contribution to Nashville Minority Business Center** (01101547) provided a contribution to Minority Economic Development Center.

## RECREATIONAL, CULTURAL, & COMMUNITY SUPPORT:

- **Neighborhood Enhancement Grants** (01101122) are coordinated by the Mayor's Office of Neighborhoods for approved projects proposed by neighborhood organizations.
- **Metropolitan Action Commission (MAC)** (01101204, Metro Code § 2.108.010) provides GSD General Fund matching funds to MAC for administration and leasehold costs, the Head Start program, and other MAC activities. A \$278,800 increase in FY 2004 is to cover estimated pay plan adjustments for MAC employees.

# 01 Administrative–At A Glance

- **Metropolitan Development and Housing Authority (MDHA)** (01101210) provides funds to support the administration of the Nashville Housing Fund's Front Door, Down payment Assistance, and Development Loan programs, and to operate the Homestead program, which converts back-tax lots in productive affordable housing projects.
- **Bill Wilkerson Hearing & Speech Center Contract** (01101307, Ordinance 084-496) provides for diagnosis, care, and treatment for the certified medically indigent residents of Davidson County who experience communication problems such as total or partial deafness, speech, voice, or language disorders.
- **Property Tax Relief Program** (01101326 & 01191326, TCA § 67-5-702, § 67-5-703 and § 67-5-704) provides tax relief funds for the elderly low-income, disabled and disabled veteran homeowners. The program in effect pays part or all of the property tax of eligible applicants. Metro matches the state expenditures based on the current sales ratio; however the combined Metro and State assistance may only cover the amount of taxes owed.
- **Contribution to Forest Fire Control** (01101401, TCA § 11-4-407(6)) pays the District Forester of the state Forestry Service a total of \$4,000 annually to help maintain the Cooperative Forest Fire Control program in the rural areas of Davidson County.
- **Subsidy for General Hospital** (01101413, Metro Charter § 10-201) provides a contract subsidy to the Nashville Hospital Authority to support the operations of Metropolitan Nashville General Hospital, an acute care hospital with 150 licensed beds.
- **Subsidy for Bordeaux Hospital** (01101414, Metro Charter §10-201) provides support to the operations of Metropolitan Nashville Bordeaux Hospital, a long-term acute care chronic disease hospital and nursing facility with 453 licensed nursing beds and 60 hospital beds.
- **Legal Aid Society of Middle Tennessee** (01101505, Resolution R95-1723) Provides funds to support the organization's mission of providing free legal help to low-income and elderly persons with certain kinds of civil legal problems. The FY 2004 budget transfers \$17,500 from Social Services.
- **Contract Guest House** (01101510) provides for a contract with Guest House to house incapacitated substance abusers who are picked up by the police, as an alternative to incarceration.
- **Contribution Renaissance Center** (01101515) provides a local contribution for the Senior Citizen programs at the Cohn Renaissance Center.
- **Contribution to Adult Literacy Program** (01101516) provides a local contribution for the Adult Literacy Program. The Nashville Adult Literacy Program is for adults with low, marginal or no reading skills. Sponsored by the Nashville Adult Literacy Council, the Community Education Alliance, and the Metro Public Schools, it provides those adults with one-to-one, group or computer instruction to meet their individual needs.
- **Community Access Television** (01101519) provides local funds to the Community Access Television channel. CATV is an organization that promotes the citizens' point of view and freedom of speech by providing them with training in television, instruction on the use of TV equipment, and the knowledge to produce their own program.
- **Nashville Humane Association** (01101521, Metro Charter § 18.11(a)) provides funds to assist with shelter, food and medical services for abandoned, unwanted, and injured animals and places as many animals as possible with area residents.
- **Community After-Care Project** (01101531) provides a contribution through the Project for Neighborhood Aftercare to licensed child care providers for after-school care, including academic enrichment and nutrition, for K-8 children in high risk, low-income residential areas.

## CONTRIBUTIONS:

- **International Population Needs Assessment** (01101123) enabled Metro to assess the needs of population groups of diverse nationalities in FY 2002.
- **Interpreter Services Grant** (01101124) was a one-time FY 2002 Metro grant or contract for interpreter services.
- **Contribution to Nashville Symphony** (01101502, Metro Charter 18.11(a)) provides funds to support the Nashville Symphony.
- **Contribution to Cumberland Museum** (01101503) provides funds to support the activities of the Cumberland Science Museum.
- **Victim Offender Reconciliation Program (VORP)** (01101504) provided partial funding for a program designed to bring together court-referred offenders and victims of crime to mediate an agreement for restitution to the victims rather than pursuing an adversarial and punitive resolution. The VORP is also known as MediationWorks. This budget is moved to Mediation Services 01101570 in FY 2004.
- **Contribute Nashville Public Television (NPT)** (01101532) enables Metro to make the final installment of a budget commitment to transfer funds to the not-for-profit Nashville Public Television (NPT) relating to its separation from the Metro Nashville Public Schools.
- **Contribute Sister Cities** (01101534) provides a contribution for Metro's participation in the Sister Cities program.
- **Contribute Affordable Housing Program** (01101539) provides funds for creating home ownership opportunities for Metro employees by providing home loan assistance; provides grants for owner-occupied rehabilitation, especially for the elderly, and for rehabilitation of deteriorating properties for resale; and assists in funding land acquisition or infrastructure costs to make rental units more affordable.
- **Contribute Domestic Violence Intervention Center** (01101540) provides funds for this agency (formerly known as PEACE) to supply domestic

# 01 Administrative–At A Glance

violence counseling and education to clients referred by the courts and other Metro agencies.

- **Contribute Kelly Miller Smith** (01101541) provides funds to assist a non-profit agency that serves persons convicted of domestic violence. The program counsels primarily African-American men and a small number of women. The only other source of funds is client fees.
- **Contribute Neighborhood Justice Center** (01101542) provides funds to provide a mediation service referred by citizens, Police and the Metro agencies, including courts to resolve disputes and to settle conflicts that otherwise require other administrative (warrants being issued) or court actions being taken. This budget is moved to Mediation Services 01101570 in FY 2004.
- **Contribute YMCA – Model Metro** (01101543) provides funds to continue the Model Metro Program, which allows high school students to learn the duties and responsibilities of local government officials.
- **Contribute Nashville Zoo** (01101545) enabled Metro to contribute one-time “bridge grant” funds in FY 2002 to the not-for-profit Nashville Zoo.
- **Contribute Cumberland Region Tomorrow** (01101548) provides a contribution to private sector non-profit regional organization supporting and encouraging growth planning with an emphasis on preserving the rural landscape.
- **Contribute Ujima House** (01101549) provided shelter and services to victims of domestic abuse.
- **Contribute Heart of Hope** (01101550) provided Affordable Housing funds reserved by the Council in the FY 2003 budget ordinance in account 10101.323806.
- **Contribute LISC** (01101551) provided Affordable Housing funds reserved by the Council in the FY 2003 budget ordinance in account 10101.323806.
- **Contribute YWCA Domestic Violence** (01101552) provides funds toward the operation of a new, larger, state-of-the-art shelter for victims and survivors of domestic violence.
- **Contribute United Way Family Resource Center** (01101553) provides support for administrative and infrastructure costs of family resource centers (FRCs) so that United Way can focus their investments on FRC programmatic needs through their Community Solutions Fund. The FY 2004 budget adds \$109,000 to compensate for expected losses in State resources for School Resource Centers.
- **Contribute Not-For-Profit Taxes on Gasoline** (01101554) provided funds to reimburse not-for-profit organizations who had used the Metro Motor Pool fueling facilities for state gasoline taxes that they are required to pay.
- **Contribute Second Harvest Food Bank** (01101555) provides funds for the Emergency Food Box Program.
- **Contribute Nashville’s Table** (01101556) provides a contribution to the Nashville’s Table food relief program.
- **Contribute The Hermitage** (01101557) provides funds for educational programming for grades 3-12 in support of a new National Endowment for Humanities interpretive planning grant.
- **Contribute Tennessee Justice Center** (01101558) provides a contribution to the Tennessee Justice Center.
- **Contribute Metropolitan Education Access Corporation** (01101559, RS2002-1041) provides funds for the MEAC, which has responsibility for program production, management, and promotion of the educational access channels on all cable television systems.
- **Contingency NPT Playback** (01101560) supports playback of higher quality Nashville Public Television programming on cable television system’s educational channels (Comcast channels 9 and 10)
- **Mary Parrish Center** (01101562) provides for a clerk or paralegal to assist victims in filling out warrants and orders of protection.
- **Donelson Senior Citizens Center** (01101563) provided funds for improvements to the building.
- **Renewal House** (01101564) provides funds for this residential community for mothers and their children affected by addiction. Founded in 1995, Renewal House provides families with a long-term residential program that includes opportunities for mothers to enter the work force.
- **Jefferson Street United Merchants Partnership, Inc.** (01101565) provides funds to aid in the efforts to improve Jefferson Street and to supplement the summer youth program.
- **Contribute Reconciliation Ministries** (01101569) provides funds in support of families of incarcerated persons.
- **Contribute Mediation Services** (01101570) To be administered by the District Attorney to provide mediation services to the Metro criminal justice system through contracts with qualified community organizations. Includes transfer of direct appropriation to Neighborhood Justice Center (\$148,600), Victim Offender Reconciliation Program (\$32,500) and General Sessions Court request of \$50,000.

## PUBLIC WORKS:

- **Transfer to Stormwater Fund** (01101219) accounts for the GSD General Fund support of the Stormwater special revenue fund (fund 37100). (Other funding sources also support that fund.) Prior to FY 2003, these costs were included in the Public Works budget.

## RESERVES:

Reserves are monies that are set aside in the budget for possible appropriation in the year budgeted or later fiscal years. No reserves are created in the FY 2004 budget.

# 01 Administrative–Financial

Since revenues in this department are not directly related to the budgeted expenditures in this department, the following financial schedule presents individual business units' expenditure information.

## GSD & USD General Fund Expenditures

Business Unit and Description		FY 2002 Budget	FY 2002 Actuals	FY 2003 Budget	FY 2004 Budget
<b>GSD General Fund:</b>					
01101104	ADM County Retire Match	3,082,932	3,082,932	3,501,843	3,501,900
01101107	ADM County Teach Retire Match	6,900,360	7,118,365	6,900,360	6,900,400
01101109	ADM Health Insurance Match	14,738,490	13,690,255	16,218,006	19,632,600
01101110	ADM Death Benefit Payments	190,000	-	200,000	200,000
01101111	ADM Jury Commission	549	-	600	-
01101113	ADM Pens IOD Medical Expense	1,200,000	1,107,954	1,200,000	1,200,000
01101114	ADM Unemployment Compensation	250,000	414,051	400,000	400,000
01101115	ADM Life Insurance Match	891,857	721,997	700,608	724,000
01101116	ADM Bonding Firm Investigation	1,567	-	1,600	-
01101117	ADM Regional Transit Authority	20,000	20,000	145,000	71,400
01101118	ADM Econ/Job Incentives	1,400,000	997,890	900,000	775,000
01101120	ADM Employee IOD Med Expense	1,500,000	1,522,813	1,500,000	1,500,000
01101122	ADM Neighborhood Enhance Grant	100,000	86,961	100,000	100,000
01101123	ADM Inter Pop Need Assessment	350,000	-	350,000	-
01101124	ADM Interpreter Services Grant	100,000	-	100,000	-
01101125	ADM Charter Revision Commission	-	-	5,000	-
01101127	ADM Metro Center Rent	-	-	-	2,153,300
01101140	ADM Benefit Adjustments	4,013,122	-	1,729,823	10,000,000
01101204	ADM Metro Action Commission	1,129,294	1,129,294	1,257,294	1,535,300
01101210	ADM MDHA	197,377	165,836	183,200	183,200
01101213	ADM NCAC Local Match	106,054	97,411	256,100	287,100
01101218	ADM DES Development Cost	2,500,000	1,756,395	-	2,000,000
01101219	ADM Stormwater	-	-	2,836,940	2,836,900
01101220	ADM COPS in Schools	-	-	465,000	-
01101221	ADM Subsidy Gaylord Enter Cent	5,138,963	5,043,563	5,339,900	5,339,900
01101222	ADM Stadium maintenance	1,000,000	907,562	1,000,000	1,000,000
01101224	ADM Contingency Subrogation	200,000	-	100,000	100,000
01101225	ADM GSD Debt Transfer-Stadium	3,200,000	3,200,000	3,200,000	3,200,000
01101226	ADM Capital Improvement Plan	5,330,999	5,330,999	14,121,300	-
01101233	ADM Subsidy Farmer's Market	259,708	259,708	259,700	259,700
01101234	ADM Contingency Juvenile Ct	-	-	99,000	-
01101235	ADM Managing for Results	-	-	250,000	300,000
01101236	ADM Contingency N Nash Precinct	-	-	250,000	-
01101237	ADM High Speed Rail Corridor	-	-	100,000	-
01101238	ADM National League Cities Con	-	-	660,000	-
01101298	ADM Contingency Local Match	401,504	-	552,600	552,600
01101299	ADM Contingency Fed/State Programs	1,035,993	-	3,506,387	4,250,000
01101301	ADM Insurance Reserve	1,835,000	1,497,554	1,960,000	1,960,000
01101302	ADM Surety Bonds	70,000	13,144	70,000	70,000
01101303	ADM Corp Dues/Contribution	253,265	256,931	252,000	273,000
01101304	ADM Subsidy MTA	8,677,066	8,677,066	9,877,100	11,870,400
01101307	ADM Wilkerson Hearing/Speech	222,820	218,547	222,800	222,800
01101308	ADM Judgments and Losses	800,000	800,000	890,000	890,000
01101309	ADM Contingency Account	15,000	15,000	50,000	50,000
01101310	ADM Contingency - New Courts	159,648	-	159,600	159,600

# 01 Administrative–Financial

## GSD & USD General Fund Expenditures

Business Unit and Description		FY 2002 Budget	FY 2002 Actuals	FY 2003 Budget	FY 2004 Budget
01101311	ADM Contingency E-911	470,000	-	-	-
01101315	ADM Pay Plan Improvements	235,197	-	92,957	134,500
01101319	ADM Contingency Judicial Commission	-	-	-	199,900
01101320	ADM Contingency FASTrak Grant	-	-	-	117,500
01101321	ADM Contingency Probation Ofcr Grant	-	-	-	129,400
01101322	ADM Contingency Gas Fran Renew	-	-	-	200,000
01101323	ADM Contingency RTA Membership	-	-	-	54,600
01101326	ADM Property Tax Relief Program	1,071,360	600,000	1,071,400	1,071,400
01101395	ADM Fringe Benefits	-	187,126	-	75,000
01101401	ADM Contribute Forest Fire	4,000	4,000	4,000	4,000
01101407	ADM Subsidy Postal Service	151,324	151,324	-	-
01101408	ADM Budget Adjustment Saving	-	-	-	-
01101409	ADM Info Technology Savings	-	-	-	-
01101411	ADM Property Management	394,600	152,134	-	200,000
01101412	ADM Post Audit	1,715,786	1,651,509	2,384,344	2,384,300
01101413	ADM Subsidy General Hospital	23,505,099	23,505,099	23,505,100	23,505,100
01101414	ADM Subsidy Bordeaux Hospital	9,241,308	9,241,308	9,241,300	9,241,300
01101416	ADM Subsidy Advance Planning	50,000	50,125	50,000	50,000
01101421	ADM Subsidy MIS	230,694	-	-	-
01101424	ADM Greer Stadium Maintenance	-	-	250,000	250,000
01101499	ADM GSD General Rev - 4% Transfer	17,499,013	17,837,716	18,043,680	17,921,500
	ADM GSD Revenue - Tax Increments	3,160,228	3,600,188	3,160,300	3,265,600
01101502	ADM Contribute Nash Symphony	15,000	15,000	15,000	15,000
01101503	ADM Contribute Cumberland Museum	265,250	265,250	265,300	265,300
01101504	ADM Contribute Victim Offender	32,450	32,450	32,500	-
01101505	ADM Contribute Legal Aid Society	7,453	7,453	47,500	65,000
01101506	ADM Contribute Partnership 2K	200,000	200,000	250,000	250,000
01101508	ADM Contribute Sports Council	200,000	200,000	200,000	200,000
01101510	ADM Contribute Guest House	156,750	156,750	156,800	156,800
01101515	ADM Contribute Renaissance Center	4,750	4,750	4,800	4,800
01101516	ADM Contribute Adult Literacy	8,550	8,550	38,600	38,600
01101519	ADM Contribute CATV	38,000	38,000	63,000	-
01101521	ADM Contribute Humane Assoc	12,500	12,500	12,500	12,500
01101523	ADM Contribute Council Afterschool	-	-	128,000	-
01101531	ADM Project N'hood Aftercare	510,300	510,300	510,300	610,300
01101532	ADM Contribute Nash Public TV	2,050,229	2,050,229	1,339,612	1,081,100
01101534	ADM Contribute Sister Cities	-	-	30,000	30,000
01101539	ADM Contribute Afford Housing	1,778,082	794,508	1,894,996	1,000,000
01101540	ADM Contribute Dom Violence Interv	110,950	110,950	162,200	169,600
01101541	ADM Contribute KM Smith	53,000	53,000	53,000	53,000
01101542	ADM Contribute Neigh Justice	90,630	90,630	133,100	-
01101543	ADM Contribute YMCA Model Metro	2,500	-	2,500	2,500
01101545	ADM Contribute Nashville Zoo	500,000	500,000	-	-
01101547	ADM Contribute Nash Minority	50,000	-	400,000	-
01101548	ADM Contribute Cumberland Region	25,000	-	25,000	25,000
01101549	ADM Contribute Ujima House Inc	28,000	28,000	-	-
01101550	ADM Contribute Heart of Hope	300,000	-	300,000	-
01101551	ADM Contribute LISC	100,000	-	100,000	-
01101552	ADM Contribute YWCA Domestic V	-	-	300,000	300,000
01101553	ADM Contribute United Way Family	-	-	250,000	359,000



# 01 Administrative–Financial

## GSD & USD General Fund Expenditures

Business Unit and Description		FY 2002 Budget	FY 2002 Actuals	FY 2003 Budget	FY 2004 Budget
01101554	ADM Contribute NFP Taxes on Gas	-	-	25,000	-
01101555	ADM Contribute Second Harvest	-	-	50,000	250,000
01101556	ADM Contribute Nashville Table	-	-	5,000	5,000
01101557	ADM Contribute Hermitage	-	-	50,000	50,000
01101558	ADM Contribute TN Justice Center	-	-	11,000	11,000
01101559	ADM Contribute Metro Ed Access	-	-	10,000	-
01101560	ADM Contribute NPT Play Back	-	-	55,000	-
01101561	ADM Contribute Project Return	35,000	34,936	-	-
01101562	ADM Mary Parrish Center	-	-	40,000	40,000
01101563	ADM Donelson Senior Citizens Center	-	-	25,000	-
01101564	ADM Renewal House	-	-	20,000	20,000
01101565	ADM Jefferson St United Partnership	-	-	35,000	35,000
01101566	ADM Contingency Utility Increase	-	-	-	1,032,000
01101567	ADM Contr Employee Day Care Review	-	-	-	50,000
01101568	ADM Contr Children's Theater	-	-	-	35,000
01101569	ADM Contr Reconciliation Ministries	-	-	-	40,000
01101570	ADM Contr Mediation Services	-	-	-	231,100
Total 10101 GSD General Fund		131,574,571	120,226,013	146,715,550	149,740,800

### USD General Fund:

01191102	ADM Police/Fire Retire Match	7,686,564	7,686,564	8,872,977	8,873,000
01191103	ADM Civil Service Retire Match	4,804,956	4,804,956	5,424,714	5,424,700
01191106	ADM Teacher Pens Match	4,592,400	4,592,400	4,592,400	4,592,400
01191109	ADM Health Ins Match	2,337,450	2,038,612	2,570,400	2,691,900
01191111	ADM Direct Pension Payments	4,800	9,900	11,999	9,900
01191112	ADM Pensioner IOD	299,484	299,484	299,484	300,000
01191113	ADM Employee IOD	651,750	651,750	651,750	652,000
01191114	ADM Unemployment Compensation	10,000	-	-	-
01191115	ADM Life Ins Match	117,972	86,143	92,700	76,700
01191140	ADM Benefit Adjustments	787,731	-	1,234,575	1,931,900
01191224	ADM Contingency Subrogation	77,536	-	91,852	100,000
01191299	ADM Contingency Fed/State Programs	450,000	-	450,000	450,000
01191301	ADM Insurance and Reserve	274,000	277,855	289,000	289,000
01191308	ADM Judgments and Losses	100,000	100,000	110,000	110,000
01191309	ADM Contingency Account	50,000	-	50,000	50,000
01191315	ADM Pay Plan Improvements	-	-	16,550	16,800
01191326	ADM Property Tax Relief	135,440	-	135,440	135,400
01191408	ADM Budget Adjustment Saving	-	-	-	-
01191409	ADM Info Technology Savings	-	-	-	-
01191421	ADM Subsidy MIS	95,089	-	95,089	-
01191499	ADM USD General Revenue	805,260	929,605	1,212,258	1,288,600
Total 18301 USD General Fund		23,280,432	21,477,269	26,201,188	26,992,300

## 90 General Obligation Debt Service Funds-At a Glance

<b>Mission</b>	To accumulate funds to repay principal (money borrowed) and interest due on general obligation bonds and notes issued by the government to finance capital projects (land, buildings, equipment, etc.) with lives greater than one year. Three funds are used to account for this debt:					
		25104	Schools Debt Service Fund			
		20115	GSD Debt Service Fund			
		28315	USD Debt Service Fund			
<b>Budget Summary</b>	<b>Expenditures and Transfers:</b>	<b>2001-02</b>	<b>2002-03</b>	<b>2003-04</b>		
	Debt Service Funds	\$152,622,454	\$162,707,219	\$164,003,600		
	<b>Total Expenditures and Transfers</b>	<b>\$152,622,454</b>	<b>\$162,707,219</b>	<b>\$164,003,600</b>		
	<b>Revenues and Transfers:</b>					
	Program Revenue					
	Charges, Commissions, & Fees	\$0	\$150,000	\$0		
	Other Governments & Agencies	1,500,000	1,455,000	1,159,300		
	Other Program Revenue	3,938,313	2,364,904	2,354,400		
	<b>Total Program Revenue</b>	<b>\$5,438,313</b>	<b>\$3,969,904</b>	<b>\$3,513,700</b>		
	Non-program Revenue	106,625,481	111,723,199	111,856,900		
	Transfers From Other Funds & Units	12,819,014	21,174,236	20,070,200		
	<b>Total Revenues</b>	<b>\$124,882,808</b>	<b>\$136,867,339</b>	<b>\$135,440,800</b>		
<b>Positions</b>	Total Budgeted Positions					
<b>Contacts</b>	Director of Finance: David Manning Financial Manager: Bob Lackey Capital Plan: Richard Bernhardt, Planning Commission Exec. Dir.			Phone: 862-6151 Phone: 862-6100 Phone: 862-7173	FAX: 862-6156 FAX: 862-6109 FAX: 862-7209	

These funds are administered by the Department of Finance, and have no separate organization chart.

## Debt Service Expenditures by District & Fund

<u>Source Description</u>	<u>FY 2002 Budget</u>	<u>FY 2002 Actuals</u>	<u>FY 2003 Budget</u>	<u>FY 2004 Budget</u>
GSD - General Services District				
20115 GSD Debt Service	85,767,929	78,521,614	86,156,978	87,565,500
25104 MNPS Debt Service	<u>55,642,102</u>	<u>44,509,752</u>	<u>56,415,991</u>	<u>54,901,800</u>
Total GSD	141,410,031	123,031,366	142,572,969	142,467,300
USD - Urban Services District				
28315 USD Debt Service	<u>11,212,423</u>	<u>67,305,985</u>	<u>20,134,250</u>	<u>21,536,300</u>
Total USD	11,212,423	67,305,985	20,134,250	21,536,300
Total General Obligation Debt Service – GSD+USD	<u>152,622,454</u>	<u>190,337,351</u>	<u>162,707,219</u>	<u>164,003,600</u>

# 90 General Obligation Debt Service Funds-At a Glance

## Budget Highlights FY 2004

The recommended budget contains revenue enhancements for debt service above the current tax rate. However, budgeted expenditures in the USD Debt Service Fund do reflect increased requirements for the new General Obligation Energy Production Facility Refunding Bonds, Series 2002, which were issued to refund the outstanding debt of the Nashville Thermal Transfer Corporation's trash-to-energy plant, which is being closed. Debt service capacity is maintained as old debt issues are retired.

## Overview

**Debt Financing:** Periodically, Metro borrows money to undertake selected capital improvements that are included in the Capital Improvements Budget and Program. This borrowing is done by issuing (or selling) bonds and notes – written promises to repay the debt at certain times and with certain interest. The specific improvements to be financed are listed in the legislation that authorizes the debt. The proceeds from the sale of the debt are used to pay for those improvements. Metro then repays the principal and interest over time to those who own the debt. The repayment process is called debt service.

Metro does not issue long-term notes and bonds to finance operating expenditures or deficits.

**Types of debt:** Debt generally falls into two categories, with a third becoming more common.

- General obligation debt is payable from taxes, and is backed by the full faith, credit, and taxing power of the government. There is no legal limit to Metro's use of general obligation debt, although issuance requires passage of a Council ordinance. Only general obligation debt is repaid from the three debt service funds (25104, 20115, and 28315).
- Revenue debt is often used to finance projects that will generate revenue. Part of the revenue generated by a project is used to service the debt on the project. It is accounted for through the enterprise or internal service fund that develops the capital project and receives its revenues.
- Limited obligation revenue debt is a newer hybrid form that normally operates as revenue debt, but is backed by certain non-property-tax revenues (defined in the bond covenants) in the event that there are not sufficient revenues to service the debt.

Interest earned by our bondholders is generally held to be exempt from federal and Tennessee taxation as income.

**Structure:** Metro has a variety of debt outstanding, typically in one of two forms:

- Bonds - long-term debt that usually matures over a period of 20-30 years; and
- Notes - shorter-term debt that is issued for three years, and renewable for an additional two terms of three years each. The usual total maturity is 3 to 5 years, although often these provide temporary financing and are retired by issuing bonds.

A small portion of the principal is repaid each year between issuance and maturity. This has two advantages: it approximately matches the maturity dates of bonds over the lives of the projects they fund, and it keeps Metro from having to make a big payment at one time.

Many bonds have "call" provisions that allow Metro to redeem the debt before its scheduled maturity. This is most often done when the debt being called is refunded by issuing new debt for the same period of time but at lower interest rates. The lower interest costs save Metro money over the remaining life of the bond issue.

**Legal Limitations:** There is no legal debt margin limitation on GSD debt. Section 7.08 of the Charter limits the USD total net bonded indebtedness payable from USD ad valorem taxes, after deduction of sinking funds for the payment of principal, to 15% of the USD assessed valuation of taxable property. Metro has used only 4.1% of that legal limit as of June 30, 2001.

**Bond Ratings:** Metro's bonds have excellent investment-grade ratings from all three independent rating agencies (Moody's Aa2, Standard & Poor's AA, and Fitch AA+), reflecting the financial strength of the city. These ratings are based on both the city's financial health and available reserves for paying off debt. Each agency has its own rating system, and ratings of the three agencies cannot necessarily be compared to each other. For explanations of the ratings, visit each agency's web site.

**Debt Policies:** The following guidelines are used in managing debt service funds:

- USD general obligation debt is subject to the legal limitation noted above.
- Debt is not issued above the capacity provided by current revenue sources (including property taxes at the current rate) plus anticipated normal growth; debt is not issued in anticipation of a not-yet-approved property tax increase.
- When planning future debt capacity, normal revenue growth is projected conservatively.
- The financing of an improvement will not exceed its useful life. In a multi-purpose bond package, the package maturities will reflect the mix of project lives funded by the package; the average life of the bonds cannot exceed the average life of the projects.
- General obligation issues are sold by bid in public offering; the sale is awarded to the bidder with the lowest true interest cost.
- Bond issues may be considered for refunding when lower interest rates on the new bonds will result in a 5% present value savings over the old bonds. The term of the refunding bonds will not exceed the terms of the bonds being refunded.

**Revenue Sources:** Revenues for all three funds are detailed in the budget ordinance. The GSD and USD Debt Service Funds (funds 20115 & 28315) are funded primarily by a dedicated portion of the property tax levies. The GSD Debt Service Fund also receives \$3.2 million from the GSD General Fund (fund 10101) for stadium debt, and the Schools Debt Service Fund (fund 25104) receives substantial schools-related sales taxes.

# 30003 General Fund Four Percent Reserve-At a Glance

Mission	To provide for the purchase of equipment and/or building repairs for departments that receive their operating funds from the general fund budget.			
Budget		2001-02	2002-03	2003-04
	Expenditures and Transfers:			
	General Fund (4%) Reserve Fund	\$17,499,013	\$18,043,680	\$17,921,500
	Total Expenditures	\$17,499,013	\$18,043,680	\$17,921,500
	Revenues and Transfers:			
	Charges, Commissions, & Fees	\$0	\$0	\$0
	Other Governments	0	0	0
	Other Program Revenue	0	0	0
	Total Program Revenue	\$0	\$0	\$0
	Non-program Revenue	0	0	0
	Transfers	17,499,013	18,043,680	17,921,500
	Total Revenues	\$17,499,013	\$18,043,680	\$17,921,500
Positions	Total Budgeted Positions	0	0	0
Contacts	OMB Finance Manager: Talia Lomax-O'dneal Capital Investments Coordinator: Greg McClarin 222 Third Avenue North, Suite 550 38201 e-mail: talia.lomaxodneal@nashville.gov e-mail: greg.mcclarin@nashville.gov Phone: 862-6120 FAX: 880-2800			

## Overview

The fund (fund 30003) is used to finance small-to-medium size capital expenditures for GSD General Fund departments. Four percent (4%) of all original monies collected by the GSD General Fund (Fund 10101) during any year is placed in this reserve fund and is kept separate and apart from other funds of the government. This separate fund can be used only for the purchase of equipment for any department of Metro and for repairs to any building owned by any department of the Metropolitan Government. Larger capital expenditures are financed using notes or bonds in the manner discussed in the "Debt Service Funds" section.

The 4% Fund expenditure plan for FY 2004 will be included in the Capital Plan to be developed early in the fiscal year.

**Revenues:** Four percent (4%) of all original monies collected by the GSD General Fund (fund 10101) are transferred to this fund. Administratively, 4% is deducted from all GSD General Fund gross receipts except for revenues from other governments and certain other internal sources and transfer accounts.

The transfer of monies from the General Fund to the 4% Reserve Fund is in the budget as an expenditure account in the 01 Administrative section of the GSD General Fund.

**Expenditures:** This separate fund can be used only for GSD General Fund departments' expenditures for the purchase of equipment and for repairs to buildings.

**Minimum Balance:** Administrative policy is to maintain a \$500,000 balance in the fund at all times. The Council approved a policy of maintaining an additional \$500,000 balance in the fund, for a total balance of at least \$1 million.

**USD Charter Provision:** The Charter also allows the Council to establish by ordinance the same type of fund for the Urban Services District. This has not occurred.

**Historical Information:** The Charter originally required a five percent (5%) deduction from revenues. This was amended at an election held August 4, 1983 to four percent (4%).

**Publication note:** Although this is not a debt service fund, it is included in this section of the book because it is used for the purchase of capital equipment.

# 30005 Central Business Improvement Dist-At a Glance

Mission	To undertake and provide an enhanced level of programs and services not provided by the metropolitan government which will help maintain downtown Nashville as a clean, safe and vibrant place to work, live, shop and play.		
Budget Summary	<div>2001-022002-032003-04Expenditures and Transfers:CBID Special Purpose Fund\$653,548\$ 686,225\$720,500Revenues and Transfers:Program RevenueCharges, Commissions, &amp; Fees\$ 0\$ 0\$ 0Other Governments and Agencies000Other Program Revenue000Total Program Revenue\$ 0\$ 0\$ 0Non-program Revenue653,548686,225720,500Transfers From Other Funds &amp; Units000Total Revenues\$ 653,548\$ 686,225\$720,500</div>		
Positions	Total Budgeted Positions000		
Contacts	Interim Executive Director: Steve Gibson email: mainstgrp@aol.com Nashville Downtown Partnership 211 Commerce St., Ste 100 37201 Phone: 743-3092 FAX: 256-0393		

This component unit's budget is presented here for information only, and is not subject to line-item modification by the Council.

## Overview

The Central Business Improvement District (CBID) was established by Metro ordinance under the authority of State law to protect and restore the central business district to promote the public health, safety, and welfare of Nashville. (See Ordinance O98-1037, Metro Code 2.174.010 *et seq.* and TCA §7-84-101 *et seq.*)

The CBID is a district management corporation chartered pursuant to the provisions of the Nonprofit Corporation Act of Tennessee for the purpose of administering the special assessment revenues and the activities within and for the district, the making of improvements within and for the district, and the provision of services and projects within and for the district.

The CBID has the power to acquire, construct or to maintain parking facilities, public improvements, and child care facilities; and to provide services for the improvement and operation of the district, including promotion, advertising, health & sanitation, public safety, elimination of problems related to traffic and parking, security services, recreation, cultural enhancements, aesthetic improvements, furnishing music in public places, design assistance, and activities in support of

business or residential recruitment, retention, and management development.

These services are provided to and in support of the metropolitan government, paid from revenues from the special assessment. These levels of service are in addition to, and not instead of, the level of services provided by Metro within the Urban Services District (USD) generally.

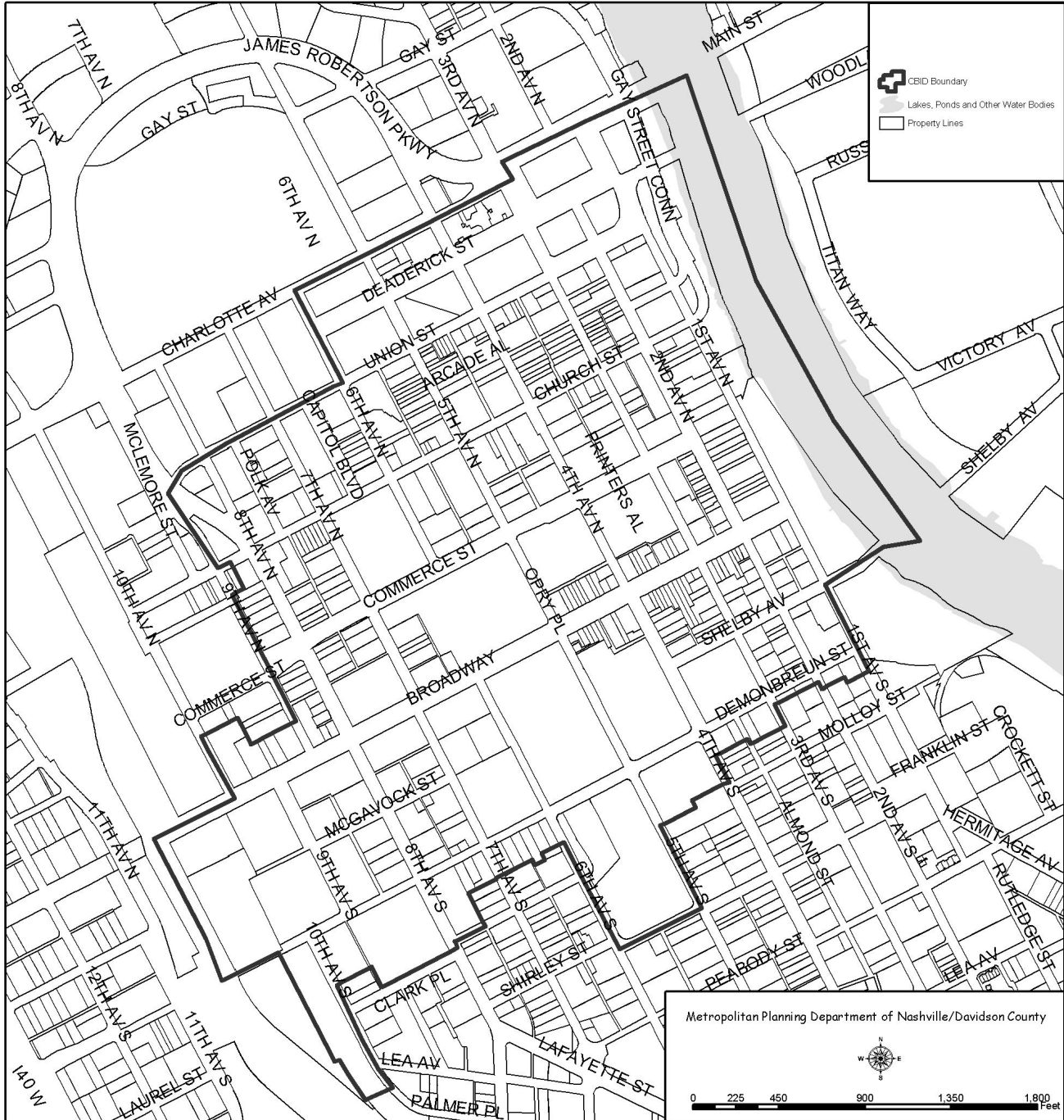
The CBID Board of Directors is elected by and from district property and business owners who pay the assessment. The Board contracts with the Nashville Downtown Partnership to administer the CBID's operations.

The boundaries of the CBID are set by law. The district includes all properties shown within the shaded area in the map. Those properties are assessed a levy based on real property values, initially set at \$0.15 per \$100 of assessed value. Those funds are used to provide additional services within the CBID.

# 30005 Central Business Improvement Dist-At a Glance

The original legislation ended the CBID on January 1, 2003. Ordinance BL2002-1064 extended the term to December 31, 2007.

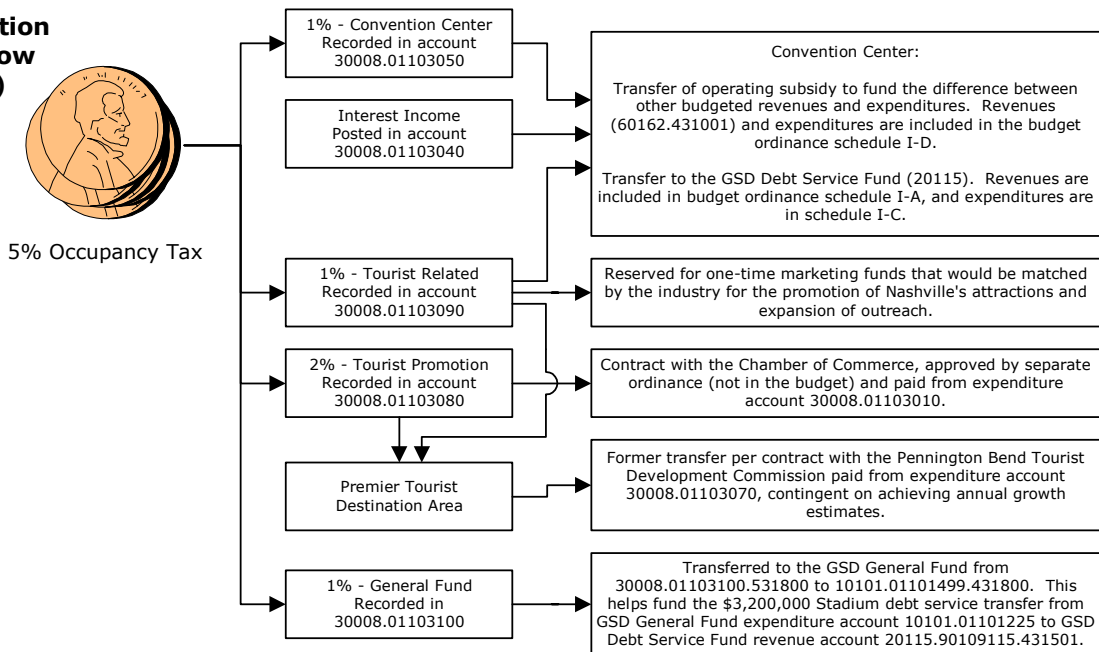
The CBID budget is approved annually in a separate process. Ordinance 098-1270 provided that annual budgets submitted by the CBID may be approved by Resolution by 21 affirmative votes of the Council.



# 30008 Hotel Occupancy Tax Fund-At a Glance

Mission	Fund 30008 accounts for the receipt and distribution of the 5% Hotel Occupancy Privilege Tax used for tourist promotion, tourist-related activities, and the Convention Center debt service and operating subsidy.			
Budget Summary	<b>Expenditures and Transfers:</b>	<b>2001-02</b>	<b>2002-03</b>	<b>2003-04</b>
	<b>Hotel Occupancy Tax Fund</b>	<u>\$8,236,133</u>	<u>\$8,366,000</u>	<u>\$20,000,000</u>
	<b>Revenues and Transfers:</b>			
	Program Revenue			
	Charges, Commissions, & Fees	\$0	\$0	\$ 0
	Other Governments and Agencies	0	0	0
	Other Program Revenue	<u>0</u>	<u>0</u>	<u>0</u>
	<b>Total Program Revenue</b>	\$0	\$0	\$ 0
	Non-program Revenue	8,236,133	129,867	20,000,000
	Transfers From Other Funds & Units	<u>0</u>	<u>0</u>	<u>0</u>
	<b>Total Revenues</b>	<u>\$8,236,133</u>	<u>\$129,867</u>	<u>\$20,000,000</u>
	(See the note at the bottom of this page.)			
Positions	Total Budgeted Positions	0	0	0
Contacts	Director of Finance: David Manning      email: david.manning@nashville.gov Financial Manager: Bob Lackey      email: bob.lackey@nashville.gov			

## Organization Chart (Flow of Funds)



**Important Note About the Budget:** Prior years' budgets for this fund did not include all revenues and expenditures, although revenues and fund balance have been sufficient to support expenditures; that is corrected in FY 2004. Also, through FY 2003, the GSD General Fund's 1% of the tax was deposited directly into that fund; in FY 2004, the procedure changes to initially deposit all of the 5% tax in fund 30008, and then transfer the GSD General Fund's 1% to that fund.

# 30008 Hotel Occupancy Tax Fund-Financial

## Hotel Occupancy Tax Fund

	<b>FY 2002 Budget</b>	<b>FY 2002 Actuals</b>	<b>FY 2003 Budget</b>	<b>FY 2004 Budget</b>
<b>OPERATING EXPENSE:</b>				
PERSONAL SERVICES	0	0	0	0
OTHER SERVICES:				
Utilities	0	0	0	0
Professional and Purchased Services	0	0	0	0
Travel, Tuition, and Dues	0	0	0	0
Communications	7,293,154	7,293,154	8,366,000	7,800,000
Repairs & Maintenance Services	0	0	0	0
Internal Service Fees	0	0	0	0
<b>TOTAL OTHER SERVICES</b>	<b>7,293,154</b>	<b>7,293,154</b>	<b>8,366,000</b>	<b>7,800,000</b>
OTHER EXPENSE	0	500,000	0	741,100
PENSION, ANNUITY, DEBT, & OTHER COSTS	0	0	0	0
EQUIPMENT, BUILDINGS, & LAND	0	0	0	0
SPECIAL PROJECTS	0	0	0	0
<b>TOTAL OPERATING EXPENSE</b>	<b>7,293,154</b>	<b>7,793,154</b>	<b>8,366,000</b>	<b>8,541,100</b>
<b>TRANSFERS TO OTHER FUNDS AND UNITS</b>	<b>100,000</b>	<b>7,491,700</b>	<b>0</b>	<b>11,458,900</b>
<b>TOTAL EXPENSE AND TRANSFERS</b>	<b>7,393,154</b>	<b>15,284,854</b>	<b>8,366,000</b>	<b>20,000,000</b>
<b>PROGRAM REVENUE:</b>				
Charges, Commissions, & Fees	0	0	0	0
Other Governments & Agencies				
Federal Direct	0	0	0	0
Fed Through State Pass_Through	0	0	0	0
Fed Through Other Pass_Through	0	0	0	0
State Direct	0	0	0	0
Other Government Agencies	0	0	0	0
<b>Subtotal Other Governments &amp; Agencies</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Other Program Revenue	0	123,433	0	0
<b>TOTAL PROGRAM REVENUE</b>	<b>0</b>	<b>123,433</b>	<b>0</b>	<b>0</b>
<b>NON_PROGRAM REVENUE:</b>				
Property Taxes	0	0	0	0
Local Option Sales Tax	0	0	0	0
Other Tax, Licenses, & Permits	7,293,154	14,724,382	129,867	20,000,000
Fines, Forfeits, & Penalties	0	0	0	0
Compensation From Property	0	0	0	0
<b>TOTAL NON_PROGRAM REVENUE</b>	<b>7,293,154</b>	<b>14,724,382</b>	<b>129,867</b>	<b>20,000,000</b>
<b>TRANSFERS FROM OTHER FUNDS AND UNITS:</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL REVENUE AND TRANSFERS</b>	<b>7,293,154</b>	<b>14,847,815</b>	<b>129,867</b>	<b>20,000,000</b>

(See the note at the bottom of the previous page.)



